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SOURCE Newspapers as indicated.

COMMITTEE REPORTS TAX COLLECTORS TORTURED KWANGTUNG FARMERS,  
KWANGTUNG TAX OFFICE WARNS TAX COLLECTORS

According to a Chinese Communist Party investigating committee's report, a tax-collection team headed by an official of the Kwangtung Finance Department made indiscriminate arrests and tortured poor and middle-class farmers.

Losses of tax grain due to improper handling have amounted to one third of the grain in some sections of southern Kwangtung.

Landlords have been sabotaging the tax-collection program in Kwangtung by refusing to harvest grain or by destroying that already harvested.

The shortcomings of tax collectors in Kwangtung Province were discussed by the tax office of the Finance Department of the provincial government. The tax collectors are chiefly accused of trying to make things easy for themselves at the expense of the people and the government.

COMMITTEE INVESTIGATES REPORT TAX COLLECTORS TORTURE FARMERS -- Canton, Nan-fang Jih-pao, 20 Dec 51

According to a report made by an investigating committee, a tax assessment and collection team sent to Tung-kuan Hsien in June by the provincial Department of Finance arrested more than 40 poor and middle-class farmers and tortured them by hanging them up by the hands and beating them. Some of the victims were crippled by the treatment.

In one case the leader of the team threw a man to the ground and stamped on his abdomen. The arrests and mistreatment were entirely arbitrary and were made without having notified the local authorities. Furthermore, the team aviciously and illegally seized the grain the farmers had received in the land-reform distribution and broke up their furniture without compensation.

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The above report was made by an investigating committee sent to the area by the Chinese Communist Party. The committee recommended that the leader of the team be held responsible for the actions of the group, and that he be examined, have a major reprimand recorded against him, and be dealt with accordingly. The committee also recommended that other team members be returned to the area of the crimes and required to make apologies to the local people, lose their jobs, and be turned over to the courts for judgment. It also recommended that the crippled persons be looked after by the local government and that the work team be required to provide for replacement of the people's goods taken or destroyed without compensation.

TAX GRAIN LOSSES REPORTED HEAVY -- Hong Kong, Kung-shang Jih-pao, 21 Dec 51

Reports from southern Kwangtung indicate that in several hsien up to one third of the tax grain collected has become heated, sprouted, molded, or has become infested with weevils. This is due to over-hasty collection, improper storage, and inefficient caretakers.

In Lien-chiang Hsien, only 2 million catties of public grain have been collected. This amount is far below the goal.

CHU-CHIANG LANDLORDS SABOTAGE AGRICULTURAL TAX COLLECTION -- Hong Kong, Hsing-tao Jih-pao, 11 Dec 51

Landlords in the Chu-chiang Special Administrative District of Kwangtung have shown their contempt for the tax-collection program by selling grain privately before the campaign in order to reduce their stock, deliberately letting the bulk of their grain spoil, failing to harvest the grain, spreading false rumors to frighten the people, and reporting only a part of their crop.

DISCUSSES 6 ERRORS IN TAX COLLECTION -- Canton, Nan-fang Jih-pao, 20 Nov 51

In discussing six errors that are apparent in the agricultural tax-collection system, the tax office of the Finance Department of the Kwangtung Provincial Government warned that authorities throughout the province should see to it that the agricultural tax-collection program is carried out fairly and equitably according to the policy. Otherwise, said the tax office, the people's attitude toward the whole land-reform policy may become very unfavorable. The six errors discussed are as follows:

1. Collectors are not taking into account local or individual circumstances in collecting the loan tax asked for from the summer crop as an advance on the autumn crop collection. They set arbitrary figures ranging from 40 to 80 percent and apply these figures to all. This results in too light a burden for some and a hardship on others.
2. Many collectors are trying to save work by setting an arbitrary quota for a given area without making the required evaluation inspection of the crop-production possibilities of the land and basing production estimates on that evaluation. Government policy is thus ignored and either tax income is lost or a hardship is worked on some.
3. Some collectors base assessments on superficial appearances or simply add an arbitrary increase over last year's quota and demand that payment be made. While trying to save work for themselves, they create problems that will make much more work for themselves or others later.

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4. Some collectors have reduced the basic exemption of 150 catties to 121 catties in order to broaden the taxpayer base. They have thus wrought hardship on many who cannot afford to pay any tax. Such collectors think only of fulfilling the quota quickly.

5. In setting tax quotas for nonfood market crops, general planting conditions in the area rather than actual cash income should be considered. It should be remembered that while such crops as bananas or sugar cane bring higher prices than other crops, they also require a larger outlay for production.

6. Many tax collectors have been lacking in sensitivity to the policy of partial or complete exemption from taxation when farmers have met with misfortune because of floods or other natural calamities. Other collectors have disregarded the preferential treatment that should be given to families of dead veterans, families of persons on active duty, and families of [industrial] workers, or such unfortunates as orphans and widows, or those who have insufficient animal power to carry out the best cultivation. Such disregard has worked real hardship on many.

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